

ORIGINAL

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8 Attorneys for Complainant

9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
10 **DEPARTMENT OF CONSUMER AFFAIRS**
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC-2007-3

13 RONAELE LYNNE RUVALCABA
a.k.a. RONAELE LYNNE JOHNSON

DEFAULT DECISION
AND ORDER
[Gov. Code, §11520]

14 3408 Zalema Way
15 Sacramento, CA 95834

16 Certified Public Accountant Certificate
No. CPA 68780

17 Respondent.
18

19 **FINDINGS OF FACT**

20 1. On or about October 20, 2006, Complainant Carol Sigmann
21 ("Complainant"), in her official capacity as the Executive Officer of the Board of Accountancy
22 ("Board"), filed Accusation No. AC-2007-3 against Ronaele Lynne Ruvalcaba a.k.a. Ronaele
23 Lynne Johnson ("Respondent") before the Board.

24 2. On or about May 12, 1995, the Board issued Certified Public Accountant
25 Certificate No. CPA 68780 to Respondent. The license expired on October 31, 2005, and has not
26 been renewed.

27 3. On or about November 8, 2006, Cathleen Logan, an employee of the
28 Department of Justice ("DOJ"), served by Certified Mail (Article No. 7003 1680 0002 3841

1 6256) and First Class Mail, copies of Accusation No. AC-2007-3, Statement to Respondent,
2 Notice of Defense, Request for Discovery, and Government Code sections 11507.5, 11507.6, and
3 11507.7 (hereinafter "Accusation and Related Documents"), to Respondent. Respondent's
4 address of record with the Board was and is 3408 Zalema Way, Sacramento, California, 95834
5 ("Zalema Way"). However, it was unknown at the time that the Proof of Service and the
6 Certified Mail (Article No. 7003 1680 0002 3841 6256) and First Class Mail envelopes were
7 inadvertently typed as Zalerna Way instead of Zalema Way. (True and correct copies of the
8 Accusation and Related Documents and Proof of Service dated November 8, 2006, are attached
9 hereto, collectively marked as Exhibit A, and incorporated herein by this reference.)

10 4. On or about November 8, 1006, Ms. Logan also served copies of the
11 Accusation and Related Documents on Respondent by Certified Mail (Article No. 7003 1680
12 0002 3851 6263) and addressed to the alternate address of 1070 Jean Avenue, Sacramento,
13 California, 95838-3523 ("Jean Avenue"). During the Board's investigation of this matter, the
14 Jean Avenue address was obtained as a potential address for Respondent. (See Exhibit A.)

15 5. On or before November 13, 2006, the typographical error, i.e., Zalerna
16 Way instead of Zalema Way, was discovered. On November 13, 2006, Ms. Logan re-served the
17 Accusation and Related Documents on Respondent by Certified Mail (Article No. 7006 0810
18 0005 1456 0801) and First Class Mail at Respondent's correct address of record, Zalema Way,
19 and at the alternate address of Jean Avenue by Certified Mail (Article No. 7006 0810 0005 1456
20 0818). (True and correct copies of the Accusation and Related Documents and Declaration of
21 Service dated November 13, 2006, are attached hereto, collectively marked as Exhibit B, and
22 incorporated herein by this reference.)

23 6. Service of the Accusation was effective as a matter of law under the
24 provisions of Government Code section 11505, subdivision (c).

25 7. On or about an unknown date in November 2006, the Accusation and
26 Related Documents served on Respondent and addressed to the alternate address of Jean Avenue
27 and mailed by Certified Mail (Article No. 7003 1680 0002 3841 6263) on November 8, 2006,
28 were returned to the Attorney General's Office ("AGO"). The envelope was received by the

1 AGO with a large black "x" mark over the address. The envelope was stamped and marked
2 "ATTEMPTED, NOT KNOWN" along with an illegible handwritten notation. (A true and
3 correct copy of the envelope is attached hereto, marked as Exhibit C, and incorporated herein by
4 this reference.) The green, Certified Mail (Article No. 7003 1680 0002 3841 6263) card was not
5 attached to Exhibit C, but was separately returned to the AGO, indicating a signature of a
6 "Vincent Hammond" and a stamped date of "Nov 22 2006." (See the last page of Exhibit A,
7 hereto.)

8 8. On or about November 20, 2006, the Accusation and Related Documents
9 served on Respondent and addressed to the alternate address of Jean Avenue and mailed by First
10 Class Mail on November 13, 2006, were returned to the AGO. The envelope was received by the
11 AGO with a large black "x" mark over the address. The envelope was stamped and marked
12 "ATTEMPTED, NOT KNOWN" and bears one (1) yellow sticker attached thereto and stamped
13 "RETURN TO SENDER, ATTEMPTED/NOT KNOWN," and an illegible notation. (A true and
14 correct copy of the envelope is attached hereto, marked as Exhibit D, and incorporated herein by
15 this reference.)

16 9. On or about November 21, 2006, the Accusation and Related Documents
17 served on Respondent and addressed to the alternate address of Jean Avenue and mailed by
18 Certified Mail (Article No. 7006 0810 0005 1456 08180) on November 13, 2006, were returned
19 to the AGO. The envelope was received by the AGO with a large black "x" mark over the
20 address. The envelope is stamped and marked "ATTEMPTED, NOT KNOWN" and bears one
21 (1) yellow sticker attached thereto and stamped "RETURN TO SENDER" and "ATTEMPTED/
22 NOT KNOWN" and an illegible notation. The green, Certified Mail (Article No. 7006 0810
23 0005 1456 0818) card was attached to the return envelope, was unsigned, and bears one (1)
24 yellow sticker stamped "RETURN TO SENDER" and "ATTEMPTED/NOT KNOWN." (True
25 and correct copies of the front and back of the envelope are attached hereto, collectively marked
26 as Exhibit E, and incorporated herein by this reference.)

27 10. On or about November 24, 2006, the Accusation and Related Documents
28 served on Respondent and addressed incorrectly to Zalerna Way and mailed by Certified Mail

1 (Article No. 7003 1680 0002 3841 6256) on November 8, 2006, were returned to the AGO. The
2 envelope is stamped and marked "1ST NOTICE NOV 09 2006," "RETURN NOV 24 2006" and
3 "RETURN NOV 14, 2006," and bears one (1) yellow sticker attached thereto and stamped
4 "RETURN TO SENDER" and "REFUSED/UNCLAIMED." The green, Certified Mail (Article
5 No. 7003 1680 0002 3841 6256) card is attached to the envelope, and is unsigned and undated.
6 (True and correct copies of the front and back of the envelope are attached hereto, collectively
7 marked as Exhibit F, and are incorporated herein by this reference.)

8 11. On or about November 24, 2006, the Accusation and Related Documents
9 served on Respondent and addressed incorrectly to Zalerna Way and mailed by First Class Mail
10 on November 8, 2006, were returned to the AGO. The envelope is stamped and marked "1ST
11 NOTICE NOV 09 2006," "2ND NOTICE NOV 14 2006," and "RETURN NOV 24 2006" and
12 bears one (1) yellow sticker attached thereto and stamped "RETURN TO SENDER" and
13 "REFUSED/UNCLAIMED." (A true and correct copy of the envelope is attached hereto,
14 marked as Exhibit G, and incorporated herein by this reference.)

15 12. On or about December 4, 2006, the Accusation and Related Documents
16 served on Respondent on November 13, 2006, addressed correctly to Zalema Way and mailed by
17 First Class Mail, were returned to the AGO. The envelope bears two (2) yellow stickers
18 attached thereto. One sticker is stamped "RUVA408 958343413 1N 06 11/16/06, UNABLE TO
19 FORWARD," "NO FORWARD ORDER ON FILE," and "RETURN TO POSTMASTER OF
20 ADDRESSEE FOR REVIEW." The second sticker is stamped "RETURN TO SENDER" and
21 "UNABLE TO FORWARD." The handwritten notation, "F," is on the envelope. (A true and
22 correct copy of the envelope is attached hereto, collectively marked as Exhibit H, and
23 incorporated herein by this reference.)

24 13. On or about December 12, 2006, the Accusation and Related Documents
25 served on Respondent and addressed correctly to Zalema Way and mailed by Certified Mail
26 (Article No. 7006 0810 0005 1456 0801) on November 13, 2006, were returned to the AGO.
27 The envelope contains four (4) yellow stickers attached thereto as follows: (1) "RUVA408
28 958342165 1N 37 11/15/06," "UNABLE TO FORWARD," "NO FORWARD ORDER ON

1 FILE," and "RETURN TO POSTMASTER OF ADDRESSEE FOR REVIEW;" (2)
2 "JOHN408*," 958342165 1N 37 11/15/06," "UNABLE TO FORWARD," "NO FORWARD
3 ORDER ON FILE," "RETURN TO POSTMASTER OF ADDRESSEE FOR REVIEW;" (3)
4 "RETURN TO SENDER" and "UNABLE TO FORWARD;" and (4) "RETURN TO SENDER"
5 and "UNABLE TO FORWARD." The green, Certified Mail (Article No. 7006 0810 0005 1456
6 0801) card was attached to the envelope, and is unsigned and undated. (True and correct copies
7 of the front and back of the envelope are attached hereto, collectively marked as Exhibit I, and
8 incorporated herein by this reference.)

9 14. Government Code section 11506 states, in pertinent part:

10 "(c) The respondent shall be entitled to a hearing on the merits if the
11 respondent files a notice of defense, and the notice shall be deemed a
12 specific denial of all parts of the accusation not expressly admitted.
13 Failure to file a notice of defense shall constitute a waiver of
14 respondent's right to a hearing, but the agency in its discretion may
15 nevertheless grant a hearing."

16 15. Respondent failed to file a Notice of Defense within fifteen (15) days
17 after service upon her of the Accusation, and therefore waived her right to a hearing on the
18 merits of Accusation No. AC-2007-3.

19 16. California Government Code section 11520 states, in pertinent part:

20 "(a) If the respondent either fails to file a notice of defense or to appear at
21 the hearing, the agency may take action based upon the respondent's
22 express admissions or upon other evidence and affidavits may be used as
23 evidence without any notice to respondent."

24 17 Pursuant to its authority under Government Code section 11520, the Board
25 finds Respondent is in default. The Board will take action without further hearing and, based on
26 Respondent's express admissions by way of default and the evidence before it, contained in
27 Exhibits A through J, inclusive, finds that the allegations in Accusation No. AC-2007-3 are true.

28 18. The total costs for investigation and enforcement are \$3,055.67 as of
December 15, 2006, as set forth in the Certification of Costs: Declaration of Deputy Attorney
General Leslie A. Burgermyer. (See Exhibit J, hereto.)

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1 **DETERMINATION OF ISSUES**

2 1. Based on the foregoing findings of fact, Respondent Ronaele Lynne
3 Ruvalcaba a.k.a. Ronaele Lynne Johnson has subjected her Certified Public Accountant
4 Certificate No. CPA 68780 to discipline.

5 2. A copy of the Accusation and the related documents and Declaration of
6 Service are attached hereto. (See Exhibits A and B.)

7 3. The agency has jurisdiction to adjudicate this case by default.

8 4. The Board is authorized to revoke Respondent's Certified Public
9 Accountant Certificate No. CPA 68780 based upon the following violations alleged in the
10 Accusation:

11 a. Conviction of the crimes of conspiracy to commit a crime, theft, grand
12 theft, and false advertising, all of which crimes are substantially related to the functions, duties,
13 and qualifications of a Certified Public Accountant within the meaning of Business &
14 Professions Code ("Code") sections 490 and 5100, subdivision (a);

15 b. Conviction of the crimes of theft and grand theft within the meaning of
16 Code section 5100, subdivision (k); and

17 c. Failure to report, within thirty (30) days of Respondent's knowledge of the
18 conviction of crimes involving conspiracy to commit a crime, theft, grand theft, and false
19 advertising, all of which are crimes related to the qualifications, functions, and duties of a
20 Certified Public Accountant within the meaning of Code sections 5063, subdivisions (a)(1)(B)
21 and (a)(1)(C).

22 **ORDER**

23 IT IS SO ORDERED that Certified Public Accountant Certificate No. CPA
24 68780, heretofore issued to Respondent Ronaele Lynne Ruvalcaba a.k.a. Ronaele Lynne
25 Johnson, is revoked.

26 Pursuant to Government Code section 11520, subdivision (c), Respondent may
27 serve a written motion requesting that the Decision be vacated and stating the grounds relied on
28 within seven (7) days after service of the Decision on Respondent. The agency in its discretion

1 may vacate the Decision and grant a hearing on a showing of good cause, as defined in the
2 statute.

3 This Decision shall become effective on February 25, 2007.

4 It is so ORDERED January 26, 2007.

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7 FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
8 DEPARTMENT OF CONSUMER AFFAIRS
9 STATE OF CALIFORNIA

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11 **Attachments:**

12 Exhibit A: Accusation No.AC-2007-3, Related Documents, and Declaration of Service for
13 service on 11/8/06 addressed to Zalerna Way and Jean Avenue

14 Exhibit B: Accusation No. AC-2007-3, Related Documents, and Declaration of Service for
15 service on 11/13/06 addressed to Zalema Way and Jean Avenue

16 Exhibit C: Certified Mail (Article No. 7003 1680 0002 3841 6263) Returned Envelope for
17 service dated 11/8/06 addressed to Jean Avenue

18 Exhibit D: First Class Mail Returned Envelope for service on 11/13/06 addressed to Jean Avenue

19 Exhibit E: Certified Mail (Article No. 7006 0810 0005 1456 0818) Returned Envelope for
20 service on 11/13/06 addressed to Jean Avenue

21 Exhibit F: Certified Mail (Article No. 7003 1680 0002 3841 6256) Returned Envelope for
22 service on 11/8/06 addressed to Zalerna Way

23 Exhibit G: First Class Mail Returned Envelope for service on 11/8/06 addressed to Zalerna Way

24 Exhibit H: First Class Mail Returned Envelope for service on 11/13/06 addressed o Zalema Way

25 Exhibit I: Certified Mail (Article No. 7006 0810 0005 1456 0801) Returned Envelope for
26 service on 11/13/06 addressed to Zalema Way

27 Exhibit J: Certification of Costs: Declaration of Deputy Attorney General Leslie A
28 Burgermyer and Exhibits thereto

Exhibit A

**Accusation No.AC-2007-3, Related Documents,
and Declaration of Service for service on 11/8/06 a
ddressed to Zalerna Way and Jean Avenue**

ORIGINAL

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Attorneys for Complainant

BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against:

Case No. AC-2007-3

RONAELE LYNNE RUVALCABA
a.k.a. RONAELE LYNNE JOHNSON
3408 Zalema Way
Sacramento, CA 95834

Certified Public Accountant Certificate
No. CPA 68780

ACCUSATION

Respondent.

Complainant alleges:

PARTIES

1. Carol Sigmann ("Complainant") brings this Accusation solely in her official capacity as the Executive Officer of the California Board of Accountancy (Board), Department of Consumer Affairs.
2. On or about May 12, 1995, the Board issued Certified Public Accountant Certificate No. CPA 68780 to Ronaele Lynne Ruvalcaba a.k.a. Ronaele Lynne Johnson ("Respondent"). The license expired on October 31, 2005, and has not been renewed.

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3. This Accusation is brought before the Board under the following sections

4. Code section 5109 provides, among other things, that the expiration,

"A board may suspend or revoke a license on the ground that the licensee has been convicted of a crime, if the crime is substantially related to the qualifications, functions, or duties of the business or profession for which the license was issued. A conviction within the meaning of this section means a plea or verdict of guilty or a conviction following a plea of nolo contendere. Any action which a board is permitted to take following the establishment of a conviction may be taken when the time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal, or when an order granting probation is made suspending the imposition of sentence, irrespective of a subsequent order under the provisions of Section 1203.4 of the Penal Code."

"(a) A licensee shall report to the board in writing of the occurrence of any of the following events occurring on or after January 1, 1997, within 30 days of the date the licensee has knowledge of these events:

• • •

"(C) Any crime involving theft, embezzlement, misappropriation of funds or property,

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1 7. Code section 5100 provides, in pertinent part:

2 "After notice and hearing, the Board may revoke, suspend, or refuse
3 to renew any permit or certificate granted under Article 4
4 (commencing with Section 5070) and Article 5 (commencing with
5 Section 5080) or may censure the holder of that permit or certificate
6 for unprofessional conduct that includes, but is not limited to, one or
7 any combination of the following causes:

8 "(a) Conviction of any crime substantially related to the
9 qualifications, functions and duties of a certified public accountant or
10 a public accountant.

11 ...

12 "(k) Embezzlement, theft, misappropriation of funds or property, or
13 obtaining money, property, or other valuable consideration by
14 fraudulent means or false pretenses."

15 COST RECOVERY

16 8. Code section 5107 provides for recovery by the Board of all reasonable
17 costs of investigation and prosecution in a disciplinary action in which the holder of the
18 certificate is found guilty of unprofessional conduct in violation of, *inter alia*, subdivisions (a)
19 and (k) of Code section 5100.

20 FIRST CAUSE FOR DISCIPLINE

21 (Conviction of a Crime)

22 9. Respondent is subject to disciplinary action under Code section 5100,
23 subdivision (a), in that on or about March 21, 2005, in the Superior Court of California, County
24 of San Diego, in the case entitled *The People of the State of California v. Roddy Ray Ruvalcaba*,
25 *individually and doing business as Pacific Beach Portraits and Serafina Bridal; and Ronaele L.*
26 *Ruvalcaba, individually and doing business as Pacific Beach Portraits and Serafina Bridal*, Case
27 No. M886676CF-02 [WN3102 (Ronaele L. Ruvalcaba)] ("Case No. M886676CF-02/WN3102"),
28 Respondent was convicted on a plea of guilty for violating Penal Code section 182, subdivision
(a)(1) [conspiracy to commit a crime], section 484 [theft], and section 487, subdivision (a) [grand
theft; property taken exceeds \$400.00], and violation of Code section 17500 [false advertising],

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1 all of which are misdemeanors. Such crimes are substantially related to the functions, duties,
2 and qualifications of a Certified Public Accountant within the meaning of Code sections 490 and
3 5100(a).

4 10. The circumstances surrounding the conviction are that: (a) on or between
5 June 1 and November 13, 2002, Respondent committed a misdemeanor by unlawfully taking
6 money from S.A. in violation of Penal Code section 484; (b) on or about April 8, 2002,
7 Respondent committed a misdemeanor by conspiring with another to violate Code section 17500
8 as to D.F.; (c) on or between August 3 and October 28, 2002, Respondent committed a
9 misdemeanor by unlawfully taking money from D.F. in a value in excess of \$400.00, in violation
10 of Penal Code section 487, subdivision (a); and (d) on or about March 3, 2002, Respondent
11 committed a misdemeanor by making a false advertisement as to L.K. in violation of Code
12 section 17500.

13 SECOND CAUSE FOR DISCIPLINE

14 (Conviction of the Crime of Theft)

15 11. Respondent is subject to disciplinary action under Code section 5100,
16 subdivision (k), in that on or about March 21, 2005, in the Superior Court of California, County
17 of San Diego, in Case No. M886676CF-02/WN3102, Respondent was convicted on a plea of
18 guilty of violating Penal Code section 484 [theft] and section 487, subdivision (a), [grand theft;
19 property taken exceeds \$400.00], both of which are misdemeanors. Such crimes are
20 substantially related to the functions, duties, and qualifications of a Certified Public Accountant
21 within the meaning of Code sections 490 and 5100, subdivision (a).

22 12. The circumstances surrounding Respondent's conviction of the crime of
23 theft are that on or between June 1 and November 13, 2002, Respondent committed a
24 misdemeanor by unlawfully taking money from S.A. in violation of Penal Code section 484.

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1 13. The circumstances surrounding Respondent's conviction of the crime of
2 grand theft are that on or between August 3 and October 28, 2002, Respondent committed a
3 misdemeanor by unlawfully taking money from D.F. in a value in excess of \$400.00, in violation
4 of Penal Code section 487, subdivision (a).

5 **THIRD CAUSE FOR DISCIPLINE**

6 **(Failure to Report Conviction of Crime)**

7 14. Respondent's license is subject to discipline under Code section 5063,
8 subdivisions (a)(1)(B) and (a)(1)(C), in that on or about March 21, 2005, Respondent was
9 convicted in the Superior Court, County of San Diego, in Case No. M886676CF-02/WN3102, on
10 a plea of guilty of violating Penal Code section 182, subdivision (a)(1) [conspiracy to commit a
11 crime], section 484 [theft], and section 487, subdivision (a) [grand theft; property taken exceeds
12 \$400.00], and violation of Code section 17500 [false advertising], all of which are misde-
13 meanors. The crimes are related to the qualifications, functions, and duties of a certified public
14 accountant within the meaning of Code section 5063, subdivision (a)(1)(B) and are crimes of
15 theft within the meaning of Code section 5063, subdivision (a)(1)(C). Respondent failed to
16 report the conviction in writing and within thirty (30) days of the date of her knowledge of the
17 conviction.

18 **PRAYER**

19 WHEREFORE, Complainant requests that the hearing be held on the matters
20 herein alleged and that following the hearing the California Board of Accountancy issue a
21 decision:


22 1. Revoking, suspending, or otherwise imposing discipline on Certified
23 Public Accountant Certificate No. CPA 68780, issued to Ronaele Lynne Ruvalcaba a.k.a.
24 Ronaele Lynne Johnson;

25 2. Ordering Ronaele Lynne Ruvalcaba a.k.a. Ronaelé Lynne Johnson to pay
26 the California Board of Accountancy the reasonable costs of investigation and enforcement of
27 this case, pursuant to Business & Professions Code, section 5107; and

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1 3. Taking such other and further action as the California Board of
2 Accountancy deems proper.

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4 DATED: October 20, 2006

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6 
7 CAROL SIGMANN
8 Executive Officer
9 California Board of Accountancy
10 Department of Consumer Affairs
11 State of California
12 Complainant
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